

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX APPLICATION No 26 of 1998

For Approval and Signature:

Hon'ble MR.JUSTICE R.K.ABICHANDANI and
MR.JUSTICE KUNDAN SINGH

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1. Whether Reporters of Local Papers may be allowed to see the judgements?
 2. To be referred to the Reporter or not?
 3. Whether Their Lordships wish to see the fair copy of the judgement?
 4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
 5. Whether it is to be circulated to the Civil Judge?

COMMISSIONER OF INCOME-TAX

Versus

M/S.CAMA HOTELS LTD.

Appearance:

MR B B Naik for Mr. MANISH R BHATT for Petitioner
MR JP SHAH for the Respondent

CORAM : MR.JUSTICE R.K.ABICHANDANI and
MR.JUSTICE KUNDAN SINGH

Date of decision: 25/03/98

ORAL JUDGEMENT

(Per R.K.Abichandani,J)

Rule. Learned counsel Mr. J.P.Shah for the respondent waives service of Rule. The Revenue has suggested the following two questions seeking a direction on the Income-tax Appellate Tribunal to forward statement

of case in respect thereof under section 256(2) of the Income-tax Act, 1961.

"1. Whether, the Appellate Tribunal is right in law and on facts in deleting the disallowance of Rs. 11,66,033/- being expenditure incurred to renovate the hotels room, conference hall etc.?"

2. Whether, the Appellate Tribunal is right in law and on facts in directing the Assessing Officer to allow depreciation on Swimming Pool treating it as a plan ?"

2. On going through the record, it appears that these questions of law arise for consideration of this Court. We therefore, direct the Tribunal to forward statement of case in respect of these two questions. Rule is made absolute accordingly with no order as to costs.

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